



REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 27 SEPTEMBER 2018

SUBJECT: INTERNAL AUDIT UPDATE

BY: CHIEF INTERNAL AUDITOR

1. REASON FOR REPORT

1.1 To provide an update on audit work concluded since the last meeting of this Committee.

2. RECOMMENDATION

2.1 **It is recommended that the Audit, Performance and Risk Committee considers and notes the contents of this update report together with the completed audit reviews.**

3. BACKGROUND

3.1 At the meeting of this Committee on 26 July 2018, information was provided in respect of progress made relative to the delivery of the audit plan for 2017/18 (paragraph 9 of the draft Minute refers). This contained a number of outstanding actions that have been progressed as follows

Audit Area	Progress/Update
Review of Change Funds	Completed. No audit work planned in 2018/19 but will review change fund processes again in 2019/20.
Provision of annual assurance opinion	Completed for 2017/18 and current planned work will inform opinion for 2018/19.
Performance reporting	Work completed by Pricewaterhouse Coopers – a separate report is provided on the agenda for this meeting. Will await development of performance management framework in Moray – no audit work planned for 2018/19.

Audit Area	Progress
Commissioning of Services – Learning Disabilities –consideration of current contractual arrangements	This audit was commenced in 2017/18 and has been carried into the current year, progress has been slow but the audit covers an area of change and one which incurs significant costs. An interim report is planned for later this year
Application of Scottish Living Wage	Audit concluded. No further work planned for 2018/19.
Income generation – Application of the Contributions Policy	Carried into audit plan for 2018/19
Self-directed support (SDS) - support the service team in the development and maintenance of suitable processes for awarding and monitoring use of SDS funds.	Completed for 2017/18. Ongoing support will be provided as required during 2018/19
Information Governance Review – how service user data is managed and controlled	Audit completed and reported to Council. Audit report and action plan attached as Appendix 1 .
Occupational Therapy Stores- the management of purchases and issues to support day to day living at home by individuals with disabilities.	Audit completed and reported to council Audit report and action plan attached as Appendix 2 .

4. KEY MATTERS RELEVANT TO RECOMMENDATION

- 4.1 This report concludes the reporting of matters relative to the 2017/18 internal audit plan.

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Commissioning Plan 2016 – 2019

Internal audit work supports good governance and assists in securing appropriate systems of internal control.

(b) Policy and Legal

Internal audit provides independent assurances in line with IRAG guidance

(c) Financial implications

No direct implications

(d) Risk Implications and Mitigation

Audit reports highlight risk implications and contain recommendations for management to address as a means of mitigating risk.

(e) Staffing Implications

No implications

(f) Property

No implications

(g) Equalities/Socio Economic Impact

No implications

(h) Consultations

Relevant staff are consulted during completion of audit work. There have been no direct consultations in respect of this report.

6. CONCLUSION

- 6.1 This report provides summary information concluding the reporting of work from the 2017/18 internal audit plan, together with the audit reports covering Social Care – Information Governance and Occupational Therapy Stores.**

Author of Report: Atholl Scott
Background Papers: Internal audit files
Ref: MIJB/aprc/270918